

# Using your F&A Proposal for Financial and Space Strategic Planning

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# Agenda

- Understand the relationship between research, financial and space data and their effect on the University financials and strategic planning
- Research is a major activity for many Universities
- Research rarely covers the expenses incurred- typically 20-30% shortfall
- Review research-related revenue and expense data
  - Expense data – starts with the F&A Cost Rate Proposal
  - Use data to analyze financial performance
  - Understand impact on University financials
- Review space data- by organizational unit
  - Space data- starts with the F&A Cost Rate Proposal
  - Use data to analyze performance of University and its organizational units

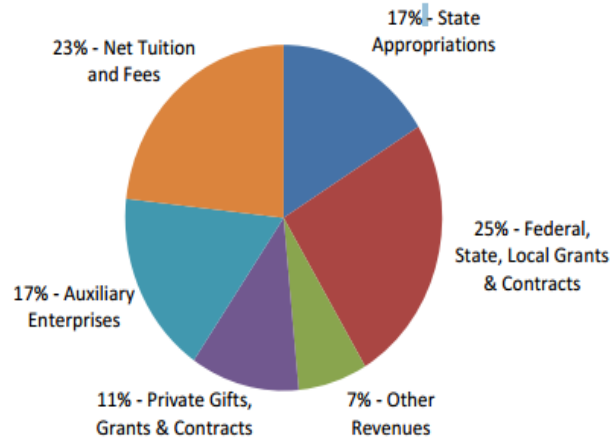
# Effect of Federal/State Research Dollars on University Financials

## Public Research Universities- 25%

## Private Research Universities-28%

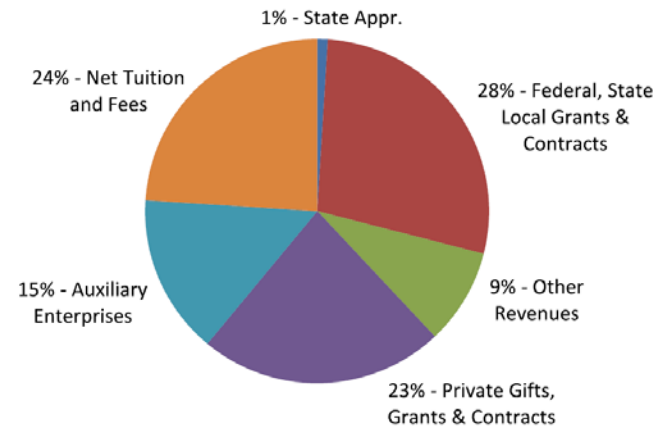
**CHART 1: Composition of Revenue for AAU  
Public Research Universities - FY2012**

(excluding Hospital and Investment Income)

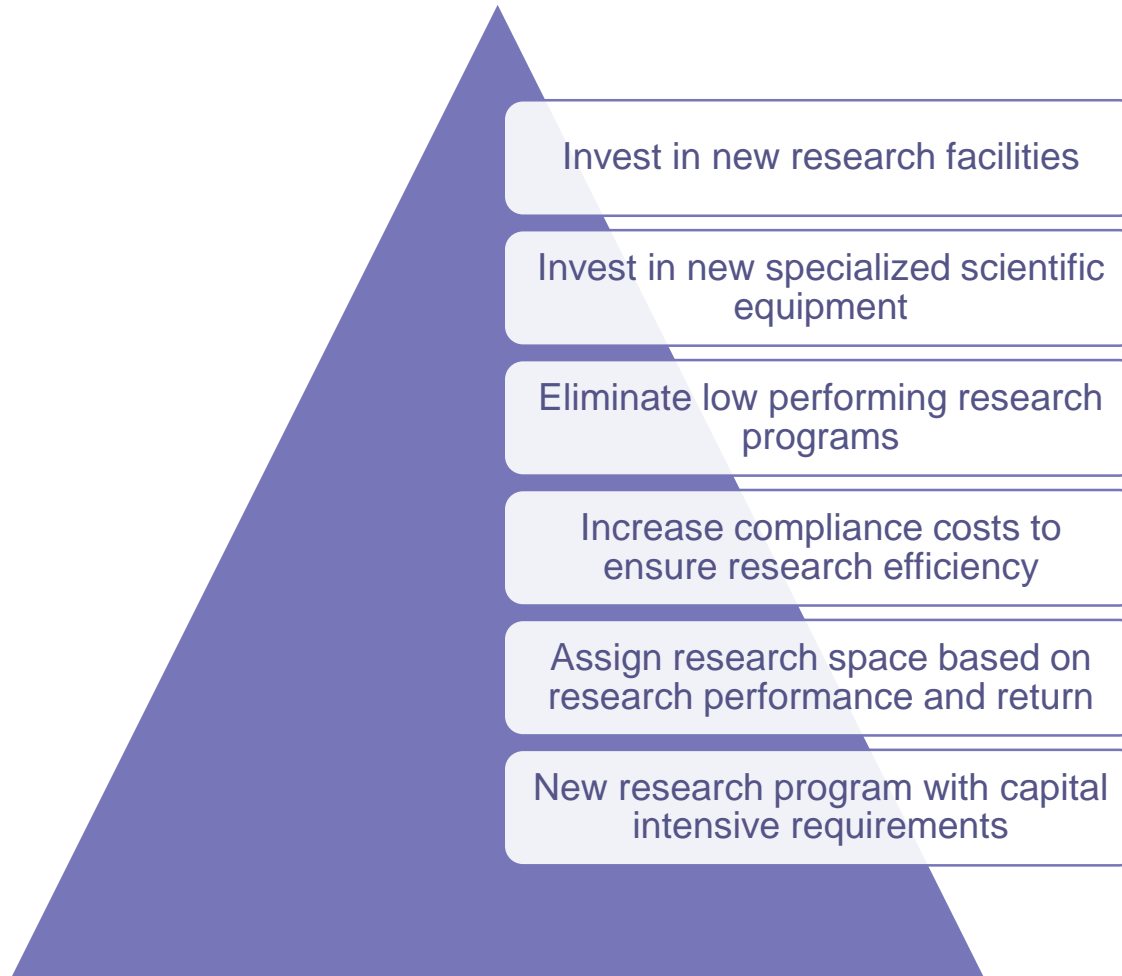


**CHART 2: Composition of Revenue for AAU  
Private Research Universities - FY2012**

(excluding Hospital and Investment Income)



# Example of Effects on Decision Making



# Part 1- P&L Analysis- Organized Research

- Revenue and Expense Data
  - F&A schedules
    1. Recon Sched 2-4 (Exclusions, Reclasses and Adjustments)
    2. Stepdown Schedule
    3. Rate Schedules (OR)
    4. Schedule B- Summary Data Elements
  - Other supporting cost accounting data
- P&L Statement Development
  - Identify research types- Instruction/ Dept Research (IDR), Organized Research (OR), Other Sponsored Activities (OSA)
  - We will only focus on OR for this presentation
- Direct Base and Indirect Pool Cost Review
  - Additional direct costs- outside of cost centers
  - Redistribute Indirect Pool Costs to revised P&L Cost Pools
- Identify Related Revenue

# F&A Data- Reconciliation 2- Exclusions (CRIS 422A)

**NECA UNIVERSITY UCA**  
**FYE JUNE 30, 2016**  
**Reconciliation Schedule 2**

Item	IDR	OR	PS	AS	SS	IS	OM	SF	AUX	Total
<b>Downloads</b>										
All Funds	115,416,091	37,827,890	37,316,026	41,336,271	7,336,804	32,875,985	53,173,839	25,914,009	34,863,766	386,060,681
<b>Total Downloads</b>	115,416,091	37,827,890	37,316,026	41,336,271	7,336,804	32,875,985	53,173,839	25,914,009	34,863,766	386,060,681
<b>Exclusions</b>										
STUDENT AID	-898,860	-832,223	-56,916	-507,538	-47,368	-820,773		-25,914,009	-4,705,890	-33,783,577
SUBCONTRACTS > \$25K	-272,520	-641,686	-198,862							-1,113,068
CAPITAL EXPENDITURES	-532,285	-2,934,565	-393,615	-1,249,751	-72,549	-1,284,971	-427,358		-456,308	-7,351,402
GOODS FOR RESALE	31,171		-13,312	-31,761		-4,448,378	-1,364			-4,463,644
OVERHEAD/IDC RECOVER	-261,846	-5,459,083	-180,834			-345,604				-6,247,367
BAD DEBT EXPENSE	-917		-1,103,032	-200		-566,981			-633	-1,671,763
<b>Total Exclusions</b>	-1,935,257	-9,867,557	-1,946,571	-1,789,250	-119,917	-7,466,707	-428,722	-25,914,009	-5,162,831	-54,630,821
<b>Grand Total:</b>	113,480,834	27,960,333	35,369,455	39,547,021	7,216,887	25,409,278	52,745,117	0	29,700,935	331,429,860

# F&A Data- Reconciliation 3- Reclasses (CRIS 423A)

**NECA UNIVERSITY UCA  
FYE JUNE 30, 2016  
Reconciliation Schedule 3**

Item	IDR	OR	PS	AS	SS	IS	OM	SF	AUX	Total
<b>PER RECON2</b>	113,480,834	27,960,333	35,369,455	39,547,021	7,216,887	25,409,278	52,745,117		29,700,935	331,429,860
<b>DISTRIBUTE TO</b>										
20 - O&M	658,916	81,425	337,506	509,731	63,145	6,328,845	52,702,072		5,431,060	66,112,700
25 - General Admin				416,516		9,469,147				9,885,663
30 - Departmental Admin	3,460,779	374,004	544,254	11,772,217		179,258	2,582			16,333,094
35 - Spon Proj Admin		43,616	80,493	22,887		1,206,070				1,353,066
40 - Stud Svcs Admin				546,592	7,111,106	43			663	7,658,404
45 - Library				14,954,382	-267					14,954,115
50 - Instruction/Dept Res	109,284,518			8,062,745		183,206				117,530,469
55 - Organized Research		27,449,541								27,449,541
60 - Other Spon Activity			15,658,034	972,934	28,482					16,659,450
65 - Other Inst Activity	76,621	11,747	18,749,168	2,289,017	14,421	8,042,709	40,463		24,269,212	53,493,358
<b>TOTAL</b>	113,480,834	27,960,333	35,369,455	39,547,021	7,216,887	25,409,278	52,745,117	0	29,700,935	331,429,860

# F&A Data- Reconciliation 4- Adjustments (CRIS 424A)

**NECA UNIVERSITY UCA**  
**FYE JUNE 30, 2016**  
**Reconciliation Schedule 4**

Item	BLD	EQP	INT	OM	GA	DA	SPA	SSA	LIB	IDR	OR	OSA	OIA	Total
<b>PER RECON3</b>			66,112,700	9,885,663	16,333,094	1,353,066	7,658,404	14,954,115	117,530,469	27,449,541	16,659,450	53,493,358	331,429,860	
<b>BDG/EQPT</b>														
Building	11,221,766													11,221,766
Equipment		6,146,654												6,146,654
<b>TOTAL BDG/EQPT</b>	11,221,766	6,146,654	0	0	0	0	0	0	0	0	0	0	0	17,368,420
<b>ADJUSTMENT</b>														
BUILDING INTEREST			1,481,000											1,481,000
SWCAP					360,000									360,000
NON CAP O&M				54,000										54,000
<b>TOTAL ADJUSTMENT</b>	0	0	1,481,000	54,000	360,000	0	0	0	0	0	0	0	0	1,895,000
<b>TRANSFER</b>														
DEAN'S SCRUB						-2,368,151				2,368,151				0
COST SHARING										-726,000	726,000			0
<b>TOTAL TRANSFER</b>	0	0	0	0	0	-2,368,151	0	0	0	1,642,151	726,000	0	0	0
<b>DEPT ADMIN</b>														
Salaries & Wages						10,700,719				-10,585,969	-114,750			0
Benefits						2,034,291				-1,989,769	-44,522			0
Other						1,348,191				-1,132,643	-215,548			0
<b>TOTAL DEPT ADMIN</b>	0	0	0	0	0	14,083,201	0	0	0	-13,708,381	-374,820	0	0	0
<b>Grand Total:</b>	11,221,766	6,146,654	1,481,000	66,166,700	10,245,663	28,048,144	1,353,066	7,658,404	14,954,115	105,464,239	27,800,721	16,659,450	53,493,358	350,693,280



# F&A Data- Stepdown Schedule (CRIS 425)

## NECA UNIVERSITY UCA FYE JUNE 30, 2016 Stepdown Schedule

Cost Group	Total Cost	BLD	EQP	INT	OM	GA	DA	SPA	SSA	LIB	Total
<b>INDIRECT POOLS</b>											
05 - Building	11,221,766	-11,221,766									
10 - Equipment	6,146,654		-6,146,654								
15 - Interest	1,481,000			-1,481,000							
20 - O&M	66,166,700	1,727,272	177,118	74,050	-68,145,140						
25 - General Admin	10,245,663	1,749,918	481,678	18,933	12,454,747	-24,950,939					
30 - Departmental Admin	28,048,144	445,156	715,311	80,659	4,749,252	2,739,786	-36,778,308				
35 - Spon Proj Admin	1,353,066	348	25		73,065	132,170		-1,558,674			
40 - Stud Svcs Admin	7,658,404	105,399	41,626		533,564	748,085			-9,087,078		
45 - Library	14,954,115	1,296,839	264,426		8,290,885	1,460,741				-26,267,006	
<b>DIRECT BASES</b>											
50 - Instruction/Dept Res	105,164,239	3,387,687	2,378,323	943,888	24,180,904	10,301,908	26,835,272	109,979	9,087,078	23,945,716	206,634,895
55 - Organized Research	27,800,721	777,009	1,152,209	356,950	6,495,955	2,715,617	6,412,788	862,104		311,979	46,885,332
60 - Other Spon Activity	16,659,450	119,924	127,185	2,366	1,278,011	1,627,321	3,530,247	586,590		562,879	24,493,973
65 - Other Inst Activity	53,493,358	1,612,208	808,749	4,154	10,088,761	5,225,313				1,446,432	72,678,975
<b>Grand Total:</b>	<b>350,693,280</b>	<b>-6</b>	<b>-4</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>-1</b>	<b>-1</b>			<b>350,693,275</b>

# F&A Data- Organized Research Rate Schedule (CRIS 389D)

## NECA UNIVERSITY UCA

FYE JUNE 30, 2016

### Rate Schedule By Direct Group, Indirect Group Report

<b>Direct Cost Group: 55 - Organized Research</b>					
<b>Indirect Cost Group</b>	<b>Base Indicator</b>	<b>Base</b>	<b>Allocated Amount</b>	<b>Rate</b>	<b>Capped Rate</b>
<b>Administrative</b>					
25 - General Admin	All	27,800,721	2,715,617	9.77	
30 - Departmental Admin	All	27,800,721	6,412,788	23.07	
35 - Spon Proj Admin	Sponsor	24,484,183	862,104	3.52	
<b>Subtotal For Administrative</b>			<b>9,990,509</b>	<b>36.36</b>	<b>26.00</b>
<b>Facilities</b>					
05 - Building	On Campus	26,633,443	777,009	2.92	
10 - Equipment	On Campus	26,633,443	1,152,209	4.33	
15 - Interest	On Campus	26,633,443	356,950	1.34	
20 - O&M	On Campus	26,633,443	6,495,955	24.39	
45 - Library	On Campus	26,633,443	311,979	1.17	
<b>Subtotal For Facilities</b>			<b>9,094,102</b>	<b>34.15</b>	<b>34.15</b>
<b>On Campus Rate:</b>				<b>70.51</b>	<b>60.15</b>
<b>Off Campus Rate:</b>				<b>36.36</b>	<b>26.00</b>

# F&A Data- Schedule B- Summary Data Elements (CRIS 474)

**NECA UNIVERSITY UCA**  
**FYE JUNE 30, 2016**  
**Summary Data Elements For F&A Rate Proposal - Schedule B**

	IDR (\$)	IDR (%)	OR (\$)	OR (%)	OSA (\$)	OSA (%)
<b>Facilities</b>						
Building (On)	3,388	3.2	777	2.9	120	0.7
Equipment (On)	2,378	2.3	1,152	4.3	127	0.8
Interest (On)	944	0.9	357	1.3	2	
O&M (On)	24,181	22.9	6,496	24.4	1,278	7.8
Library (On)	23,946	22.7	312	1.2	563	3.4
		52.0		34.1		12.7
<b>Administrative</b>						
General Admin (All)	10,302	9.8	2,716	9.8	1,627	9.8
Departmental Admin (All)	26,835	25.4	6,413	23.1	3,530	21.2
Spon Proj Admin (Spons or)	110	3.5	862	3.5	587	3.5
Stud Svcs Admin (All)	9,087	8.6				
28% Adjustment		-21.3		-10.4		-8.5
		26.0		26.0		26.0
<b>Modified Total Direct Cost</b>						
On Campus	105,464	78.0	26,633	60.2	16,458	38.7
Off Campus		26.0	1,167	26.0	202	26.0
Total MTDC	105,464		27,801		16,659	
<b>Composition of Rate Base</b>						
Federal Awards - On (Neg Rate):			3,967			
Federal Awards - Off (Neg Rate):			552			
Federal Awards (Res Trn):						
Federal Awards (Less Than Neg):	1,226		4,095		1,514	
Non-Federal Resources:	104,239		19,186		15,146	
Total	105,464		27,801		16,659	
<b>Miscellaneous Statistic</b>						
Cost Sharing in base (000'S)	-726		726			
Assignable Square Feet (ASF)	554,463		160,249		37,397	
Percent of ASF Financed		1.5		0.4		

# Research P&L Statement-Organized Research

NECA University				
Research P&L				
(By Cost Pool)				
FYE June 30, 2016				
	Instruction & Dept Research	Organized Research	Other Sponsored Activities	Total
<b>Revenue and Reimbursement:</b>				
Direct Costs of Research	\$105,464,239	\$27,800,721	\$16,659,450	\$149,924,410
F&A (Indirect) Costs of Research- Recovery	\$261,846	\$5,459,083	\$180,834	\$5,901,763
<b>TOTAL REVENUE</b>	<b>\$105,726,085</b>	<b>\$33,259,804</b>	<b>\$16,840,284</b>	<b>\$155,826,173</b>
<b>Expenses and Investments:</b>				
Direct Costs of Research	\$105,464,239	\$27,800,721	\$16,659,450	\$149,924,410
F&A (Indirect) Costs of Research- Admin	\$46,334,237	\$9,990,509	\$5,744,158	\$62,068,904
F&A (Indirect) Costs of Research- Facilities	\$54,836,519	\$9,094,102	\$2,090,365	\$66,020,986
Cost Sharing	(\$726,000)	\$726,000	\$0	\$0
<b>TOTAL EXPENSE</b>	<b>\$205,908,995</b>	<b>\$47,611,332</b>	<b>\$24,493,973</b>	<b>\$278,014,300</b>
<b>University Contribution</b>	<b>(\$100,182,910)</b>	<b>(\$14,351,528)</b>	<b>(\$7,653,689)</b>	<b>(\$122,188,127)</b>

# Partial Reimbursement of F&A- Effective Rate of Recovery

Direct Base	Current Rate	Effective Rate	Total MTDC	Federal MTDC	F&A		
					Recovery by Rate	Potential F&A Recovery	Unrecovered F&A
Instruction & Department Research	45.00%	2.62%	\$105,464,239	\$ 1,225,523	\$ 32,165	\$ 551,485	\$ 519,320
Organized Research	47.00%	23.61%	27,800,721	8,614,354	2,033,692	\$ 4,048,746	\$ 2,015,054
Other Sponsored Activities	32.00%	32.00%	16,659,450	1,513,763	484,404	\$ 484,404	\$ 0
			<u>\$149,924,410</u>	<u>\$11,353,640</u>	<u>\$2,550,261</u>	<u>\$ 5,084,636</u>	<u>\$ 2,534,375</u>

- **Effective Rate of Recovery- how to evaluate , grant accounting records, financial accounting system . (CRIS 444)**
- **MTDC Top Seven Summary- for P&L Analysis by Dept**

# MTDC Top Seven Summary- NECA University (CRIS 317F)

Dept	Name	Amount	% of Total
67500	Medicine	4,771,348	17.16%
67900	Pediatrics	3,968,343	14.27%
67800	Ophthalmology	2,757,888	9.92%
68300	Surgery	2,731,276	9.82%
66500	Anatomy & Neurobiology	2,386,425	8.58%
<b>66600</b>	<b>Biochemistry</b>	<b>1,551,019</b>	<b>5.58%</b>
66500	Pharmacology	1,449,644	5.21%
	All Other Depts	8,184,778	29.44%
	Total MTDC	27,800,721	100.00%

# F&A (Indirect) Cost Recovery- Dept 66600 Biochemistry (CRIS Chart View)

Orig Dept [ '66600' ]	Amount	FS Amt	CS	CS Amt	Cost Pool [ '9100' ]	Excl Seq
66600	Filter	Filter	<input type="checkbox"/>	Filter	9100	Filter
66600 - BIOCHEMISTRY	-276	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	-153	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	2,429	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	12	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	71,046	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	47,456	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	127,277	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	20,953	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	5,636	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	7,720	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	780	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	417	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	31,556	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	27,248	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	5,712	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	22,905	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	2,536	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	3,796	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	43,463	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	1,529	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	21	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	5,820	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
66600 - BIOCHEMISTRY	1,289	0	<input type="checkbox"/>	0	9100 - Organized Research	2500 - OVERHEAD RECOVERY
<div style="border: 1px solid gray; height: 20px; width: 100%;"></div>						
		429,172	0		0	

# Cost Sharing by Department (CRIS 475C)

**NECA UNIVERSITY**  
**FYE JUNE 30, 2016**  
**Cost Sharing by CPL Group Report**

**Cost Group: 55 - Organized Research**

Account	Adj/Tr n Id	Cost Sharing Type	To/From Account	Amount
<b>Department: 50200 - CHEMISTRY</b>				
Z5 - 1000 - To - COST SHARING	1,000	N - Transfer	201010 - CHEMISTRY	60,000
<b>Total Department: 50200 - CHEMISTRY</b>				60,000
<b>Department: 51100 - PHYSICS</b>				
Z5 - 1005 - To - COST SHARING	1,005	N - Transfer	201085 - PHYSICS	90,000
<b>Total Department: 51100 - PHYSICS</b>				90,000
<b>Department: 66500 - ANATOMY &amp; NEUROBIOLOGY</b>				
Z5 - 1010 - To - COST SHARING	1,010	N - Transfer	208000 - ANATOMICAL SCIENCES AND NEURB	180,000
<b>Total Department: 66500 - ANATOMY &amp; NEUROBIOLOGY</b>				180,000
<b>Department: 66800 - PHARMACOLOGY</b>				
Z5 - 1015 - To - COST SHARING	1,015	N - Transfer	208015 - PHARMACOLOGY	96,000
<b>Total Department: 66800 - PHARMACOLOGY</b>				96,000
<b>Department: 67500 - MEDICINE</b>				
Z5 - 1020 - To - COST SHARING	1,020	N - Transfer	208050 - MEDICINE	300,000
<b>Total Department: 67500 - MEDICINE</b>				300,000
<b>Total Cost Group: 55 - Organized Research</b>				726,000



# Allocations by Department and Cost Pool

- **By Department (CRIS 452)**

Cost Pool	Department	OM	GA	DA	SPA	SSA	LIB	IDR	OR	OSA	OIA	Total
0070 - Equipment by Department	66600 - BIOCHEMISTRY			3,444				881	23,203		7	27,535
1900 - Dept'l Paid O&M	66600 - BIOCHEMISTRY			4,827				1,235	32,516		10	38,588
3023 - Dean of MEDICINE	66600 - BIOCHEMISTRY			394,125								394,125

- **By Cost Pool- Allocated GA & SPA Amount \* 5.58% (CRIS ALS)**

- **GA (\$3,046,065 \*.0558 = \$169,970)**

- **SPA (\$859,437 \*.0558 = \$47,957)**

Cost Pool	Receiving Cost Group	Stat Amount	Percent	Allocated Amount
2000 - General Administration	55 - Organized Research	27,803,552	10.88 %	3,046,065
6000 - Sponsored Projects Admin	55 - Organized Research	24,487,020	55.31 %	859,437

# Allocations by Building (CRIS 451)

- **By Building- Building 0051 MQR (12.8% of ASF)**

Cost Pool	Building	OM	GA	DA	SPA	SSA	LIB	IDR	OR	OSA	OIA	Total
0050 - Buildings	0051 - MQR BUILDING	489		11,520				42,692	68,867	6,552	14,553	144,673
0060 - Equipment by Room	0051 - MQR BUILDING			21,516				72,969	219,274	26,792	28,481	369,032
1000 - O&M Campuswide	0051 - MQR BUILDING			34,941				129,471	208,849	19,869	44,134	437,264
1400 - O&M South Campus	0051 - MQR BUILDING			5,369				19,890	32,085	3,052	6,780	67,176

- **By Building – Building 055A SOM (41.9% of ASF)**

Cost Pool	Building	OM	GA	DA	SPA	SSA	LIB	IDR	OR	OSA	OIA	Total
0050 - Buildings	055A - SCHOOL OF MEDICINE	908	3,331	83,959				195,894	249,338	26,015	18,639	578,084
0060 - Equipment by Room	055A - SCHOOL OF MEDICINE		5,502	40,498				77,167	185,336	5,699	10,021	324,223
0080 - Equipment by Common Space	055A - SCHOOL OF MEDICINE	2	6	160				371	472	49	35	1,095
1000 - O&M Campuswide	055A - SCHOOL OF MEDICINE		3,259	82,161				191,696	243,995	25,458	18,239	564,808
1400 - O&M South Campus	055A - SCHOOL OF MEDICINE		501	12,621				29,449	37,484	3,911	2,802	86,768

# Allocations by Building- (CRIS 352D)

Building	Department	Cost Pool	ASF	
0051 - MQR BUILDING	66500 - ANATOMY & NEUROBIOLOGY	9100 - Organized Research	996	
0051 - MQR BUILDING	66600 - BIOCHEMISTRY	9100 - Organized Research	3,252	3252
0051 - MQR BUILDING	66800 - PHARMACOLOGY	9100 - Organized Research	620	
0051 - MQR BUILDING	67100 - PATHOLOGY	9100 - Organized Research	5,317	
0051 - MQR BUILDING	67200 - ANESTHESIOLOGY	9100 - Organized Research	135	
0051 - MQR BUILDING	67500 - MEDICINE	9100 - Organized Research	5,302	
0051 - MQR BUILDING	67600 - OBSTETRICS & GYNECOLOGY	9100 - Organized Research	3,139	
0051 - MQR BUILDING	67800 - OPHTHALMOLOGY	9100 - Organized Research	121	
0051 - MQR BUILDING	67900 - PEDIATRICS	9100 - Organized Research	3,292	
0051 - MQR BUILDING	68000 - PSYCHIATRY	9100 - Organized Research	619	
0051 - MQR BUILDING	68300 - SURGERY	9100 - Organized Research	2,581	
			25,374	12.82%

Building	Department	Cost Pool	ASF	
055A - SCH	66500 - ANATOMY & NEUROBIOLOGY	9100 - Organized Research	5,876	
055A - SCH	66600 - BIOCHEMISTRY	9100 - Organized Research	12,410	12,410
055A - SCH	66700 - MICROBIOLOGY	9100 - Organized Research	3,565	
055A - SCH	66800 - PHARMACOLOGY	9100 - Organized Research	5,781	
055A - SCH	66900 - PHYSIOLOGY & BIOPHYSICS	9100 - Organized Research	1,949	
055A - SCH	68000 - PSYCHIATRY	9100 - Organized Research	63	
			29,644	41.86%

# Allocations by Building- Facilities Cost Pools

<b>Allocations by Building</b>					
<b>Cost Pool</b>	<b>Cost Pool Name</b>	<b>Building</b>	<b>Amount</b>	<b>%</b>	<b>Amt per Building</b>
0050	Buildings	0051	68,867	12.8%	8,815
0050	Buildings	0055A	249,338	41.9%	104,473
			<u>318,205</u>		<u>113,288</u>
0060	Equipment by Room	0051	219,274	12.8%	28,067
0060	Equipment by Room	0055A	185,336	41.9%	77,656
0080	Equipment by Common Space	0055A	472	41.9%	198
			<u>405,082</u>		<u>105,921</u>
1000	O&M Campuswide	0051	208,849	12.8%	26,733
1000	O&M Campuswide	0055A	243,995	41.9%	102,234
1400	O&M South Campus	0051	32,085	12.8%	4,107
1400	O&M South Campus	0055A	37,484	41.9%	15,706
			<u>522,413</u>		<u>148,779</u>

# Research P&L Statement- Dept 66600- Biochemistry

			<b>NECA University</b>			
			<b>Dept 66600- Biochemistry</b>			
			<b>Research P&amp;L</b>			
			<b>FYE June 30, 2016</b>			
<b>Revenue and Reimbursement:</b>						
		Direct Costs of Research		\$1,551,019		
		F&A (Indirect) Costs of Research- Recovery		\$429,172	\$1,980,191	
<b>Expenses and Investments:</b>						
		Direct Costs of Research		\$1,551,019		
		F&A (Indirect) Costs of Research- Admin				
		General Administration	\$	169,970		
		Department Administration	\$	394,125		
		Sponsored Projects Administration	\$	47,957	\$612,052	
		F&A (Indirect) Costs of Research- Facilities				
		Building Depreciation	\$	113,288		
		Equipment Depr- by room/c. space	\$	105,921		
		Equipment Depr- by dept	\$	23,203		
		Department Paid O&M	\$	32,516		
		Operations & Maintenance- CPL's	\$	148,779	\$423,707	
		Cost Sharing		\$0	\$2,586,778	
<b>Department 66600 Contribution</b>					<b>(\$606,587)</b>	

# F&A v. P&L- Direct Base & Indirect Cost Pools

- Additional direct costs not in cost centers
  - Voluntary cost sharing from effort reports or manual records not in model
- Sponsored Research
  - More discrete cost groupings- lab vs office research, by college or department
- Specialized Service and Recharge Centers
  - Reclassify accounts from Other Institutional Activities (OIA) cost pool
  - By college or department

# Direct Cost Base Additional Direct Costs Expenditures- Research

- Additional direct costs not in cost centers
  - Voluntary cost sharing from effort reports or manual records not in model
- Sponsored Research
  - More discrete cost groupings- lab vs office research, by college or department
- Specialized Service and Recharge Centers
  - Reclassify accounts from Other Institutional Activities (OIA) cost pool
  - By college or department

# Direct Cost Base Comparison- Organized Research

F&A Cost Group	F&A Description	F&A Classification	P&L Classification	P&L Detail
<b>Organized Research (OR)</b>	<b>Direct research costs that are separately budgeted and accounted for University &amp; External Sponsors</b>	<b>"Research"</b>	<b>Research</b>	<b>Sponsors College Dept</b>
(Instruction)/Dept Research (IDR)	General/Dept research without specific internal or external funding	Not "Research"	Research	Dept Start Up Seed
Other Sponsored Activities (OSA)	Externally funded but neither research nor instruction	Not "Research"	Research	Non OR Sponsor
Other Institutional Activities (OIA)	Auxiliary direct costs, revenue stream activities	Not "Research"	Service Center	Revenue



# Indirect Cost Pools (Admin)- F&A vs. P&L

F&A Cost Group	F&A Description	F&A Classification	P&L Classification
General Administration (GA)	Central Admin such as Human Resources & Finance	Modified Total Cost (MTC)	Same as F&A
Department Administration (DA)	Deans and Dept Head Salaries, Fringe and Other Costs	Direct Charge Equivalent (DCE) and department Modified Total Direct Cost (MTDC)	More Discrete Use Dept MTDC Not DCE- Effort Reporting
Sponsored Projects Admin (SPA)	Sponsored Projects & Tech Transfer Offices	Sponsored MTDC	Sponsored Research by discrete activity
Student Services Administration (SSA)	Students Service costs such as Bursar & Admissions	No Research All Instruction	Same as F&A

# Indirect Cost Pools (Facilities)- F&A vs. P&L

F&A Cost Group	F&A Description	F&A Classification	P&L Classification
Building Depreciation	Non federal depreciation Campus owned buildings	Allocated based on space survey or Dept S&W	Same as F&A
Equipment Depreciation	Non federal depreciation Campus owned equipment	Allocated based on space survey or Dept S&W	Same as F&A
Interest	Interest portion of debt service payments	Allocated based on space survey or Dept S&W	Same as F&A

# Indirect Cost Pools (Facilities)- F&A vs. P&L

F&A Cost Group	F&A Description	F&A Classification	P&L Classification
Operations & Maintenance (O&M)	Utilities, Maintenance , Custodial	Subpooling and Statistics plus UCA	Use Space Survey Statistics instead UCA treatment
Library	Costs for University libraries	FTE's for user groups Student, Faculty/ Staff and Other Student = Instruction	Same as F&A or more discrete for Student? Faculty/Staff- Dept S&W

# Identify Related Revenue

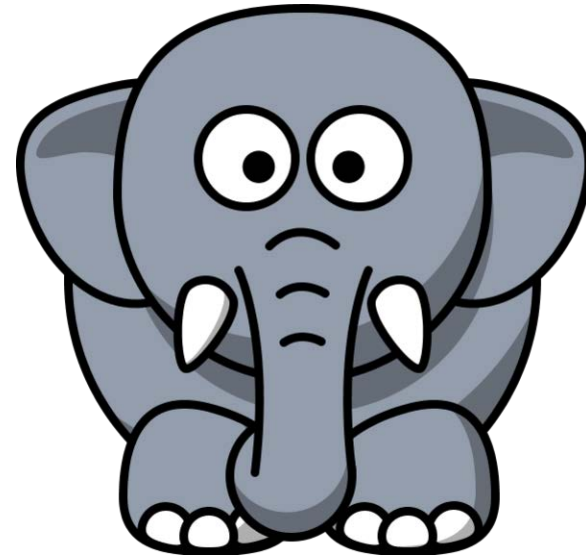
- **Awards-** Expense/Cost Reimbursable or Fixed Price
- **Allocation of Indirects to Deans/Depts-** University Policy
- **Policy on Waiving of Indirects**
- **Sponsors with capped IDCER (i.e.- Dept of Education)**
- **Department Research Awards-** tracked funding?



## Part 2- Space Analysis: University, Department, PI

Reports to gather:

- Room type Summary
- Space by Room View
- Final Space by CG/CPL
- Summary Data Elements, Sch. A, Sec. G-K
- Final Cost, Direct by CPL
- Account Cost Pool Summary View
- Chart Review



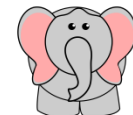
# University: Gather Space Data (CRIS 352J)

## NECA UNIVERSITY UCA FYE JUNE 30, 2016 Room Type Summary Report

Room Type	Total ASF	Excluded ASF	Net ASF
000 - UNCLASSIFIED FACILIT	38,961	-38,961	0
050 - INACTIVE AREA	26,069	-26,069	0
070 - UNFINISHED AREA	4,690	-4,690	0
110 - CLASSROOM	40,270	0	40,270
115 - CLASSROOM SERVICE	2,041	0	2,041
155 - CLASSROOM OTHER	156	0	156
210 - CLASS LABORATORY	48,352	0	48,352
215 - CLASS LAB SERVICE	17,048	0	17,048
220 - OPEN LABORATORY	74,762	0	74,762
225 - OPEN LAB SERVICE	11,241	0	11,241
<b>250 - RESEARCH/NONCLASS</b>	<b>162,078</b>	<b>0</b>	<b>162,078</b>
<b>255 - RESEARCH NONCLASS</b>	<b>36,332</b>	<b>0</b>	<b>36,332</b>
310 - OFFICE	216,469	0	216,469
315 - OFFICE SERVICE	90,902	0	90,902
320 - FACULTY OFFICE	105,024	0	105,024
330 - CLERICAL OFFICE	84,390	0	84,390
340 - GRAD ASSISTANT OFFIC	23,085	0	23,085
345 - TECHNICAL/PROFESS.	24,342	0	24,342
350 - CONFERENCE ROOM	48,723	0	48,723
355 - CONFERENCE ROOM SERV	407	0	407
570 - ANIMAL QUARTERS	316	0	316
575 - ANIMAL QUARTERS SERV	117	0	117
580 - GREENHOUSE	800	0	800
<b>Grand Total:</b>	<b>4,285,936</b>	<b>-2,334,283</b>	<b>1,951,653</b>

- Look at the university's Room Type Space. The specific research type rooms represent the largest amount of space that could generally be exclusively coded OR.
  - For most schools this will primarily include room types 250 and 255.
    - Functionalize exclusive ASF by downloading the **space by room** report and multiplying the functional percentage by ASF (see next page).
    - Break out ASF by research room type (250,255).
    - Compare lab room ASF to OR coded lab rooms.

This lets you know how much of your research rooms are NOT being funded by Sponsored Research (**103,972 ASF**).



# Space by Room Report

Space By Room Report Sorted by Dept ID

EXCERPT	Functionalized Exclusive Use Space				(a)			(b)			
	ALL COST POOLS - All Room Types				Lab Room			OR Cost Pool Lab Rooms			
Department	IDR	OR	OSA	Total	250	255	Total	250	255	Total	(a)-(b)
50000	7,657	184	-	9,333	1,891	2,830	4,721	147	-	147	4,574
50100	24,178	11,753	-	58,766	19,864	1,228	21,092	6,459	415	6,873	14,219
50200	38,755	13,379	-	63,041	22,963	4,817	27,780	8,937	965	9,902	17,878
50500	8,538	1,557	22	14,940	2,359	313	2,672	1,202	179	1,381	1,291
51100	14,119	8,226	-	26,089	7,480	387	7,867	4,195	387	4,582	3,286
51300	10,193	5,285	-	26,448	7,851	816	8,667	3,779	-	3,779	4,888
66500	18,223	8,088	828	29,586	6,848	3,446	10,294	4,195	1,796	5,991	4,303
66600	305	15,505	-	18,105	13,944	762	14,706	13,626	502	14,128	578
66700	5,325	4,545	-	12,821	7,587	1,668	9,255	2,540	704	3,244	6,011
66900	10,277	1,969	21	14,693	9,526	1,329	10,855	1,454	204	1,658	9,197
67100	4,166	5,386	396	18,146	3,144	2,654	5,798	2,937	2,010	4,946	852
67200	1,225	1,001	-	2,388	2,086	154	2,240	976	-	976	1,264
67500	5,342	11,450	1,154	34,340	9,009	1,032	10,041	4,469	259	4,728	5,313
67600	2,483	3,127	-	5,682	3,281	1,093	4,374	2,592	535	3,127	1,247
67800	4,983	14,099	1,312	33,869	13,221	2,569	15,790	10,063	2,070	12,133	3,657
67900	15,468	6,127	8,699	74,435	3,465	2,255	5,720	1,191	1,112	2,303	3,417
68000	-	612	-	747	1,733	1,556	3,289	612	-	612	2,677
68300	12,456	5,531	11,368	38,439	4,928	532	5,460	1,978	56	2,035	3,425
75000	12,769	4,973	123	21,044	7,856	68	7,924	2,127	-	2,127	5,797
75200	6,425	-	53	8,226	904	-	904	-	-	-	904
75300	4,308	5,756	-	12,489	911	-	911	456	-	456	456
75400	9,859	6,419	-	20,276	1,395	4,723	6,118	655	3,658	4,313	1,805
75600	406	563	20	2,527	2,193	42	2,235	523	-	523	1,712
<b>Grand Total</b>	<b>265,116</b>	<b>142,595</b>	<b>24,955</b>	<b>625,134</b>	<b>162,078</b>	<b>36,332</b>	<b>198,410</b>	<b>78,967</b>	<b>15,471</b>	<b>94,438</b>	<b>103,972</b>



# Analyze University Space Data for Research Productivity (CRIS 352C)

- **Final Space by Cost Group Report:**

- How much space (exclusive and joint) is coded OR
  - **94,438** ASF out of a possible **198,410** ASF (250 & 255 – research nonclass labs and service rooms) or **47.6%**.
  - Joint use allocates 65,811 ASF to OR totaling 160,249 OR ASF or **8.2%** of total ASF, still less than exclusive research type spaces.

- *Note, we are not focused on OSA space in this analysis.*

- **Generally, the more research room type space (250,255) that is coded OR, the greater the research productivity.**

- **Space functionalized to IDR and OIA represent University cost share of direct as well as indirect research dollars.**



**NECA UNIVERSITY UCA  
FYE JUNE 30, 2016  
Final Space By Cost Group Report**

Cost Group	Joint Use ASF	Exclusive ASF	Total ASF	Percent of Total
20 - O&M	71,416	0	71,416	3.7
25 - General Admin	389,052	0	389,052	19.9
30 - Departmental Admin	82,268	60,936	143,204	7.3
35 - Spon Proj Admin	929	0	929	0.1
40 - Stud Svcs Admin	24,919	0	24,919	1.3
45 - Library	305,147	0	305,147	15.6
50 - Instruction/Dept Res	382,904	171,559	554,463	28.4
<b>55 - Organized Research</b>	<b>65,811</b>	<b>94,438</b>	<b>160,249</b>	<b>8.2</b>
60 - Other Spon Activity	21,716	15,681	37,397	1.9
65 - Other Inst Activity	206,955	57,929	264,884	13.6
<b>Grand Total:</b>	<b>1,551,117</b>	<b>400,543</b>	<b>1,951,660</b>	<b>100.0</b>



# Compare University Research Space % to OR Share of Facilities Cost (CRIS 473)

- Using the Summary Data Elements for F&A Rate Proposal – Schedule A, compare OR space % to the facilities indirect base amounts of building, equipment, interest and O&M.
- Ideally, the % of cost pool dollars allocated to these functions are higher than the straight ASF allocation.
- From the previous slide, OR ASF equaled **8.2%**. Equipment (**18.7%**), Interest (**24.1%**) and O&M Allocation (**9.5%**) costs to organized research in this example are **higher** than the actual OR ASF space allocation.




NECA UNIVERSITY UCA FYE JUNE 30, 2016 Summary Data Elements For F&A Rate Proposal - Schedule A			
	IDR	OR	OSA
<b>G. Base year costs associated with new buildings placed into service within the last five years (in thousands)</b>			
Building	609	224	2
Interest	944	357	2
O&M	3,203	1,057	10
<b>H. Dollar amounts by major functions proposed - Base year (in thousands)</b>			
Salaries & Wages/Fringes	95,980	16,956	13,223
Non-Labor Costs	9,485	10,845	3,437
Modified Total Direct Costs	105,465	27,801	16,660
<b>I. Percentage of cost pool dollars allocated to major functions proposed - Base year</b>			
Building	30.2%	6.9%	1.1%
Equipment	38.7%	<b>18.7%</b>	2.1%
Interest	63.7%	<b>24.1%</b>	0.2%
O&M	35.5%	<b>9.5%</b>	1.9%
Library	91.2%	1.2%	2.1%

# Final Cost Direct by CPL: Effective University F&A Recovery (CRIS 444)

## NECA UNIVERSITY UCA FYE JUNE 30, 2016 Direct by CPL/ Federal

**Cost Group: 55 - Organized Research**


F&A Rate	Amount	F&A Received	
<b>Cost Pool: 9100 - Organized Research</b>			
<b>Sponsor: 4 - Federal</b>			
00.00	3,834,552	0	
08.00	15,137	1,211	
10.00	245,738	24,574	
26.00	552,326	143,605	
<b>47.00</b>	<b>3,966,601</b>	<b>1,864,302</b>	
<b>Total Sponsor: 4 - Federal</b>	<b>8,614,354</b>	<b>2,033,692</b>	<b>23.6%</b>
<b>Sponsor: 9 - Non Federal</b>			
00.00	18,220,235	0	
26.00	614,952	159,888	
Z - Department Administration	-374,820		
Z - Transfers	726,000		
<b>Total Sponsor: 9 - Non Federal</b>	<b>19,186,367</b>	<b>159,888</b>	<b>0.8%</b>
<b>Total Cost Pool: 9100 - Organized Research</b>	<b>27,800,721</b>	<b>2,193,580</b>	
<b>Total Cost Group: 55 - Organized Research</b>	<b>27,800,721</b>	<b>2,193,580</b>	<b>7.9%</b>

- Helps determine the effective F&A recovery *i.e.* how much of the negotiated F&A that is received. 
- This assumes the negotiated F&A rate was close to what was submitted.
- In this example, from Federal Sponsored programs:
  - The university received \$2.0M in F&A recovery on an MTDC base of \$8.6M, or 23.6% versus the negotiated rate of 47%. **This left \$1.8M unrecovered from Fed \$ (\$3.8M MTDC @ 47%).**
  - Non-Federal and Private sponsored programs recover an even lower effective F&A rate of 0.8%. **On \$18.2M MTDC Non-Fed, @ 26%, \$4.7M was unrecovered.**

# Departmental Analysis: Account Cost Pool Summary

## From Account Cost Pool Summary - Sample Departments

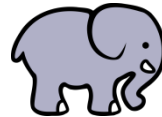
(Total MTDC for all departments totals \$27,800,721)

Department	Spon Type	MTDC	SW	Benefits	Other	F&A	Effective F&A	OR ASF	Lab Rooms
66500	2 Total	1,964,950	788,171	95,853	1,080,926	-	0.0%		
Anatomy	3 Total	88,535	28,819	5,232	54,484	-	0.0%		
	4 Total	165,197	103,579	22,857	38,761	15,187	9.2%		
	7 Total	166,446	138,069	27,026	1,351	-	0.0%		
	<b>Grand Total</b>	<b>2,385,128</b>	<b>1,058,638</b>	<b>150,968</b>	<b>1,175,522</b>	<b>15,187</b>	<b>0.6%</b>	<b>8,088</b>	
66600	2 Total	371,277	148,526	16,195	206,556	-	0.0%		
Biochemistry	3 Total	77,129	29,003	2,533	45,593	-	0.0%		
	4 Total	991,666	575,283	108,278	308,105	198,278	20.0%		
	7 Total	110,947	55,101	12,155	43,691	-	0.0%		
	<b>Grand Total</b>	<b>1,551,019</b>	<b>807,913</b>	<b>139,161</b>	<b>603,945</b>	<b>198,278</b>	<b>12.8%</b>	<b>15,505</b>	<b>14,706</b>
66700	2 Total	97,831	26,052	236	71,543	-	0.0%		
Microbiology	3 Total	68,346	14,362	417	53,567	-	0.0%		
	4 Total	99,266	55,004	11,477	32,785	46,655	47.0%		
	7 Total	120,830	54,709	13,195	52,926	-	0.0%		
	<b>Grand Total</b>	<b>386,273</b>	<b>150,127</b>	<b>25,325</b>	<b>210,821</b>	<b>46,655</b>	<b>12.1%</b>	<b>4,545</b>	<b>9,255</b>
66900	2 Total	228,972	65,437	11,461	152,074	-	0.0%		
Physiology	4 Total	192,368	81,825	11,000	99,543	79,958	41.6%		
& Biophysics	7 Total	4,123	-	-	4,123	-	0.0%		
	<b>Grand Total</b>	<b>425,463</b>	<b>147,262</b>	<b>22,461</b>	<b>255,740</b>	<b>79,958</b>	<b>18.8%</b>	<b>1,969</b>	<b>10,855</b>

# Department Productivity Metrics

- To allow universities to compare productivity between their schools, departments, institutes, etc., there must be measurable data.
  - MTDC and F&A dollars achieved per department (in this example) are some measurements.
  - Allocating costs across lab rooms associated with groups show how productive they are by square footage.
  - These are not the only quantitative measures and do not begin to measure the groups qualitatively, but do provide important data.

<u>Summary Department Productivity Comparison</u>					
Department	MTDC	F&A	Lab Rooms	MTDC/SF	F&A/SF
66500	2,385,128	15,187	10,294	231.70	1.48
66600	1,551,019	198,278	14,706	105.47	13.48
66700	386,273	46,655	9,255	41.74	5.04
66900	425,463	79,958	10,855	39.20	7.37



# PI Productivity: The Ultimate Analysis (Chart Review)

BIOCHEMISTRY	PI Productivity Analysis from Chart Review*					
PI Name Dept 66600	MTDC	F&A	Effective F&A	Lab SF*	MTDC/SF	F&A/SF
CHAIR	2,851	-	-	-		
CLARK B J	<b>141,409</b>	48,752	34.5%	1,131	<b>125</b>	<b>43</b>
DEAN WL	94,481	-	-	1,131	84	-
DHOLAKIA JN	70,499	-	-	1,131	62	-
ELLIS SR	17,744	-	-	-		
FELDHOFF PW	12,443	4,338	34.9%	1,131	11	4
FONDA ML	12	-	-	-		
GEOGHEGAN T E	44,903	21,071	46.9%	1,131	40	19
GRAY RD	10,469	-	-	-		
GREGG R G	<b>169,660</b>	34,347	20.2%	1,131	<b>150</b>	<b>30</b>
HOFFMAN JL	<b>143,725</b>	61,541	42.8%	1,131	<b>127</b>	<b>54</b>
KLINGE C	<b>107,221</b>	27,018	25.2%	1,131	<b>95</b>	<b>24</b>
LANG CA	547	-	-	-		
LASSITER H A	-	-	-	-		
MARTIN NC	<b>339,261</b>	-	-	1,131	<b>300</b>	-
MATHENY/LANG	53,366	-	-	1,131	47	-
PROUGH RA	<b>250,923</b>	1,211	0.5%	1,131	<b>222</b>	1
WHEELER TJ	34,070	-	-	1,131	30	-
WITTLIFF JL	66,794	-	-	1,131	59	-
	<b>1,560,378</b>	<b>198,278</b>	<b>12.7%</b>	<b>14,703</b>	<b>106</b>	<b>13</b>

\*Assumed 1131 sf of lab and related lab space per PI with meaningful MTDC. Data not available.

- Metrics can assist in allocating resources amongst PIs.
  - MTDC and F&A dollars achieved per PI are such measurements.
  - One way to allocate lab space could be by MTDC and F&A achievement. More productive PI's receive more space.



# Questions- Contact Information

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